

## Fringe Benefits

**CAUTION**--This page contains data for several years. Please watch all dates carefully.

### Contents

[Per Diem Amounts 2003/2004--High- and Low-Cost Rates](#)

[Per Diem Amounts 2002/2003--High- and Low-Cost Rates](#)

[Per Diem Amounts 2001/2002--High- and Low-Cost Rates](#)

[Per Diem Amounts 2000/2001--High- and Low-Cost Rates](#)

[Per Diem Amounts 2000--High- and Low-Cost Rates](#)

[Standard Industry Fare Level \(SIFL\)](#)

### Per Diem Amounts 2003/2004--High- and Low-Cost Rates

- For the detailed listing of per diem amounts for individual localities, go to [www.policyworks.gov/perdiem](http://www.policyworks.gov/perdiem)
- For more details on the per diem method see Rev. Proc. 2003-80; IRB 2003-45
- Incidental expense per calendar day (or partial day) is \$3 per day.

**Travel during the period November 1, 2003 to October 31, 2004\***

	<b>Lodging</b>	<b>M&amp;IE</b>	<b>Max. Per Diem</b>
High-cost localities	\$161	\$46	\$207
All other localities	90	36	126

#### **High-Cost Localities (key city and county)**

##### **California**

Napa--Napa (Apr. 1--Nov. 15)  
 Palm Springs--Riverside (Jan. 1--May 31)  
 San Francisco--San Francisco  
 Santa Monica--City limits of Santa Monica  
 Tahoe City--Placer

##### **Colorado**

Aspen--Pitkin (Jan. 1--April 30)  
 Silverthorne, Keystone--Summit  
 Telluride--San Miquel (Dec. 20--Sep. 30)  
 Vail--Eagle (Dec. 1--March 31)

##### **District of Columbia**

Washington, D.C.--Washington D.C.; the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George's in Maryland

##### **Florida**

Key West--Monroe (Jan. 1--April 30)  
 Naples--Collier (Dec. 16--April 15)

##### **Idaho**

Coeur d'Alene--Kootenai (June 1--Sep. 30)  
 Sun Valley--City limits of Sun Valley

##### **Illinois**

Chicago--Cook and Lake counties

**Louisiana**

New Orleans/St. Bernard--Orleans, St. Bernard, Plaquemine, and Jefferson Parishes (Jan. 1--May 31)

**Maine**

York--Kennebunk, Kittery, Sanford (Jun. 15--Oct. 31)

**Maryland**

Baltimore--Baltimore

Ocean City--Worcester (June 15--Oct. 31)

For the counties of Montgomery and Prince George's, see District of Columbia

**Massachusetts**

Boston--Suffolk

Cambridge--Middlesex County (except Lowell)

Martha's Vineyard--Dukes (June 1--Oct. 15)

Nantucket--Nantucket (Jun. 15--Oct. 15)

**Michigan**

Mackinac Island--Mackinac

Traverse City--Grand Traverse

**Montana**

Big Sky--Gallatin (except West Yellowstone Park)

**Nevada**

Douglas--Stateline

**New Jersey**

Atlantic--Atlantic City (Jun. 1--Nov. 30)

Cape May--Cape May (except Ocean City) (Jun. 1--Nov. 30)

Middlesex--Edison (except Piscataway)

Ocean City--City limits of Ocean City (Jun. 15--Sep. 15)

Newark--Essex, Bergen, Hudson, and Passaic

Piscataway, Belleville--Somerset and city limits of Piscataway

Princeton/Trenton--Mercer County

**New York**

The Bronx/Queens

Brooklyn

Manhattan--Manhattan

Nassau County, Great Neck--Nassau County

Richmond--Staten Island

Suffolk County--Suffolk County

White Plains--City limits of White Plains

**Pennsylvania**

Hershey--City limits of Hershey (June 1--Sep. 15)

Montgomery--King of Prussia, Ft. Washington, Bala Cynwyd

Philadelphia--Philadelphia

**Utah**

Park City--Summit (Dec. 15--Mar. 31)

**Virginia**

For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia

Wintergreen--Nelson

**Washington**

King--Seattle

\*Note. Special rules may apply. For full details see Rev. Proc. 2003-80 in Internal Revenue Bulletin 2003-45.

## Per Diem Amounts 2002/2003--High- and Low-Cost Rates

- For the detailed listing of per diem amounts for individual localities, go to [www.policyworks.gov/perdiem](http://www.policyworks.gov/perdiem)
- For more details on the per diem method see Rev. Proc. 2002-63; IRB 2002-41

Travel during the period October 1, 2002 to September 30, 2003\*

	<b>Lodging</b>	<b>M&amp;IE</b>	<b>Max. Per Diem</b>
High-cost localities	\$159	\$45	\$204
All other localities	90	35	125

**High-Cost Localities (key city and county)****California**

Napa--Napa (Apr. 1--Nov. 15)  
 Palm Springs--Riverside (Jan. 1--May 31)  
 San Francisco--San Francisco  
 San Mateo--Redwood City, San Mateo  
 Santa Monica--City limits of Santa Monica (Jun. 1--Sept. 30)  
 Santa Clara--Sunnyvale, Palo Alto, San Jose  
 Tahoe City--Placer

**Colorado**

Aspen--Pitkin (Jan. 1--April 30)  
 Silverthorne, Keystone--Summit  
 Telluride--San Miquel (Dec. 20--Sep. 30)  
 Vail--Eagle (Dec. 1--March 31)

**District of Columbia**

Washington, D.C.--Washington D.C.; the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George's in Maryland

**Florida**

Key West--Monroe (Jan. 1-April 30)

**Idaho**

Sun Valley--City limits of Sun Valley

**Illinois**

Chicago--Cook and Lake counties

**Louisiana**

New Orleans/St. Bernard--Orleans, St. Bernard, Plaquemine, and Jefferson Parishes (Jan. 1--May 31)

**Maine**

York--Kennebunk, Kittery, Sanford (Jun. 15--Oct. 31)

**Maryland**

Baltimore--Baltimore  
 Ocean City--Worcester (June 15--Oct. 31)  
 For the counties of Montgomery and Prince George's, see District of Columbia

**Massachusetts**

Boston--Suffolk  
 Cambridge--Middlesex County (except Lowell)  
 Martha's Vineyard--Dukes (June 1--Oct. 15)  
 Nantucket--Nantucket (Jun. 15--Oct. 15)

**Michigan**

Mackinac Island--Mackinac  
 Traverse City--Grand Traverse

**Montana**

Big Sky--Gallatin (except West Yellowstone Park)

**Nevada**

Douglas--Stateline

**New Jersey**

Atlantic--Atlantic City (Jun. 1--Nov. 30)  
 Cape May--Cape May (except Ocean City) (Jun. 1--Nov. 30)  
 Middlesex--Edison (except Piscataway)  
 Ocean City--City limits of Ocean City (Jun. 15--Sep. 15)  
 Newark--Essex, Bergen, Hudson, and Passaic  
 Piscataway, Belleville--Somerset and city limits of Piscataway  
 Princeton/Trenton--Mercer County

**New York**

The Bronx/Brooklyn/Queens  
 Manhattan--Manhattan  
 Nassau County, Great Neck--Nassau County

Richmond--Staten Island  
 Suffolk County--Suffolk County  
 White Plains--City limits of White Plains

**Pennsylvania**

Hershey--City limits of Hershey (June 1--Sep. 15)  
 Montgomery--King of Prussia, Ft. Washington, Bala Cynwyd (Apr. 1--Nov. 30)  
 Philadelphia--Philadelphia

**Utah**

Ogden/Layton/Davis County--Weber and Davis (Jan. 15--Feb. 28)  
 Park City--Summit (Dec. 15--Mar. 31)  
 Provo (Jan. 15--Feb. 28)  
 Salt Lake City--Salt Lake, Dugway Proving Ground, Tooele Army Depot (Jan. 15--Feb. 28)

**Virginia**

For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia

Wintergreen--Nelson

**Washington**

King--Seattle

\*Note. Special rules may apply. For full details see Rev. Proc. 2002-63 in Internal Revenue Bulletin 2002-41.

## Per Diem Amounts 2001/2002--High- and Low-Cost Rates

### Travel during the period October 1, 2001 to September 30, 2002\*

Lodging	M&IE	Max. Per Diem
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High-cost localities	\$162	\$42	\$204
All other localities	91	34	125

### High-Cost Localities (key city and county)

**California**

Napa--Napa (Apr. 1--Nov. 15)  
 Palm Springs--Riverside (Jan. 1--May 31)  
 San Francisco--San Francisco  
 Santa Clara--Sunnyvale, Palo Alto, San Jose  
 Tahoe City--Placer

**Colorado**

Aspen--Pitkin (Jan. 1--April 30)  
 Silverthorne, Keystone--Summit  
 Telluride--San Miquel (Dec. 20--Sep. 30)  
 Vail--Eagle (Dec. 1--March 31)

**District of Columbia**

Washington, D.C.--Washington D.C.; the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George's in Maryland

**Florida**

Key West--Monroe (Jan. 1-April 30)  
 Palm Beach--Cities of Boca Raton, Belray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach (Jan. 1--Apr. 30)

**Idaho**

Sun Valley--City limits of Sun Valley

**Illinois**

Chicago--Cook and Lake counties

**Louisiana**

New Orleans/St. Bernard--Orleans, St. Bernard, Plaquemine, and Jefferson Parishes (Jan. 1--May 31)

**Maine**

York--Kennebunk, Kittery, Sanford (Jun. 15--Oct. 31)

**Maryland**

Ocean City--Worcester (June 15--Oct. 31)

For the counties of Montgomery and Prince George's, see District of Columbia

**Massachusetts**

Boston--Suffolk

Cambridge--Middlesex County (except Lowell)

Martha's Vineyard--Dukes (June 1--Oct. 15)

Nantucket--Nantucket (Jun. 15--Oct. 15)

**Michigan**

Mackinac Island--Mackinac

Traverse City--Grand Traverse

**Montana**

Big Sky--Gallatin (except West Yellowstone Park)

**Nevada**

Douglas--Stateline

**New Jersey**

Atlantic--Atlantic City (Jun. 1--Nov. 30)

Cape May--Cape May (except Ocean City) (Jun. 1--Nov. 30)

Middlesex--Edison (except Piscataway)

Ocean City--City limits of Ocean City (Jun. 15--Sep. 15)

Piscataway, Bellemead--Somerset and city limits of Piscataway

Princeton/Trenton--Mercer County

**New York**

The Bronx/Brooklyn/Queens

Manhattan--Manhattan

Nassau County, Great Neck--Nassau County

Suffolk County--Suffolk County

White Plains--City limits of White Plains

**Pennsylvania**

Hershey--City limits of Hershey (June 1--Sep. 15)

**Utah**

Ogden/Layton/Davis County--Weber and Davis

Park City--Summit (Dec. 15--Mar. 31)

Provo (Jan. 15--Feb. 28)

Salt Lake City--Salt Lake, Dugway Proving Ground, Tooele Army Depot (Jan. 15--Feb. 28)

**Virginia**

For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia

Wintergreen--Nelson

\*Note. Special rules may apply. For full details see Rev. Proc. 2001-47 in Internal Revenue Bulletin 2001-42.

## Per Diem Amounts 2000/2001--High- and Low-Cost Rates

Note, for 2000 special rules apply to per diem tables. See Special Rule below.

Travel during the period October 1, 2000 to September 30, 2001

Lodging	M&IE	Max. Per Diem
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High-cost localities	\$159	\$42	\$201
All other localities	90	34	124

### High-Cost Localities (key city and county)

**California**

Palm Springs--Riverside (Jan. 1--May 31)

San Francisco--San Francisco

Santa Clara--Sunnyvale, Palo Alto, San Jose  
 Tahoe City--Placer

**Colorado**

Aspen--Pitkin (Jan. 1--April 30)  
 Silverthorne, Keystone--Summit  
 Telluride--San Miquel (Jan. 1--March 31)  
 Vail--Eagle (July 1--March 31)

**District of Columbia**

Washington, D.C.--Washington D.C.; the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George's in Maryland

**Florida**

Key West--Monroe (Jan. 1-April 30)

**Idaho**

Sun Valley--City limits of Sun Valley

**Illinois**

Chicago--Cook and Lake counties

**Louisiana**

New Orleans/St. Bernard--Orleans, St. Bernard, Plaquemine, and Jefferson Parishes (Jan. 1--May 31)

**Maryland**

Ocean City--Worcester (June 15--Oct. 31)  
 For the counties of Montgomery and Prince George's, see District of Columbia

**Massachusetts**

Boston--Suffolk  
 Cambridge--Middlesex County (except Lowell)  
 Martha's Vineyard--Dukes (June 1--Oct. 15)

**Michigan**

Mackinac Island--Mackinac  
 Traverse City--Grand Traverse (June 1--Sept. 30)

**Montana**

Big Sky--Gallatin (Nov. 1--April 30) (except West Yellowstone Park)

**New Jersey**

Cape May--Cape May (except Ocean City) (June 1--Nov. 30)  
 Ocean City--City limits of Ocean City (June 15--Sep. 15)  
 Piscataway, Belleville--Somerset and Middlesex  
 Princeton/Trenton--Mercer County

**New York**

The Bronx/Brooklyn/Queens  
 Manhattan--Manhattan  
 Nassau County, Great Neck--Nassau County  
 Suffolk County--Suffolk County  
 White Plains--City limits of White Plains

**Pennsylvania**

Hershey--City limits of Hershey (June 1--Sep. 15)  
 Philadelphia--Philadelphia

**Utah**

Park City--Summit (Dec. 15-Mar. 31)

**Virginia**

For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia  
 Wintergreen--Nelson

**Special Rule.** Beginning October 1, 2000 the IRS is adopting the federal fiscal year that runs from October 1 to September 30 for per diem rates. For 2000 you can use the calendar year 2000 rates for the whole year (see the per diem table below) or switch to the fiscal year 2000/2001 rates (see the per diem table above) on October 1, 2000.

## Per Diem Amounts 2000--High- and Low-Cost Rates

Note, for 2000 special rules apply to per diem tables. See Special Rule above.

<b>Travel during the period January 1, 2000 to ---</b>			
	<b>Lodging</b>	<b>M&amp;IE</b>	<b>Max. Per Diem</b>
High-cost localities	\$159	\$42	\$201
All other localities	90	34	124

**High-Cost Localities (key city and county)**

**California**

- San Francisco--San Francisco
- Santa Clara--Sunnyvale, Palo Alto, San Jose
- Tahoe City--Placer

**Colorado**

- Aspen--Pitkin (Dec. 1--June 30)
- Silverthorne, Keystone--Summit
- Telluride--San Miquel (Nov. 1--March 31)
- Vail--Eagle (Dec. 1--March 31)

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**Florida**

- Key West--Monroe (Dec. 15-April 30)

**Idaho**

- Sun Valley--City limits of Sun Valley (June 1--Sep. 30)

**Illinois**

- Chicago--Cook and Lake counties

**Maryland**

- Ocean City--Worcester (June 1--Sep. 15)
- For the counties of Montgomery and Prince George's, see District of Columbia

**Massachusetts**

- Boston--Suffolk
- Cambridge--Middlesex County (except Lowell)
- Martha's Vineyard--Dukes (June 1--Sep. 30)

**Michigan**

- Charlevoix--Charlevoix (July 1--Sep. 30)
- Mackinac Island--Mackinac

**Montana**

- Big Sky--Gallatin (except West Yellowstone Park)

**New Jersey**

- Cape May--Cape May (except Ocean City) (June 1--Sep. 30)
- Ocean City--City limits of Ocean City (June 15--Sep. 15)
- Piscataway, Belleville--Somerset and Middlesex
- Princeton--City limits of Princeton
- Union County--Union County

**New York**

- The Bronx--The Bronx
- Brooklyn--Brooklyn
- Manhattan--Manhattan
- Queens Borough--Queens
- Nassau County, Great Neck--Nassau County
- Suffolk County--Suffolk County
- White Plains--City limits of White Plains

**Pennsylvania**

- Hershey--City limits of Hershey (June 1--Sep. 15)
- Philadelphia--Philadelphia

**Utah**

- Park City--Summit (Dec. 20-Mar. 31)

**Virginia**

- For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia

## Standard Industry Fare Level (SIFL)

If your company provides a free flight on a company aircraft to an employee that's not for business purposes, you must impute the value of the flight as income on the employee's W-2. The table below is how the IRS values such a flight. It's a combination of a terminal charge and a mileage charge.

Period Flight Taken	Terminal Charge	Up to 500 miles	501-1500 miles	Over 1500 miles
Jan.1, 04--Jun.30, 04	\$34.45	0.1884	0.1437	0.1381
Jul.1, 03--Dec.31, 03	34.66	0.1896	0.1445	0.1390
Jan.1, 03--Jun.30, 03	37.76	0.2065	0.1575	0.1514
Jul.1, 02--Dec.31, 02	38.02	0.2080	0.1586	0.1524
Jan.1, 02--Jun.30, 02	37.12	0.2031	0.1548	0.1489
Jul.1, 01--Dec.31, 01	36.88	0.2017	0.1538	0.1479
Jan.1, 01--Jun.30, 01	35.84	0.1961	0.1495	0.1437
Jul.1, 00--Dec.31, 00	34.57	0.1891	0.1442	0.1386
Jan.1, 00--Jun.30, 00	32.98	0.1804	0.1376	0.1323
Jul.1, 99--Dec.31, 99	32.41	0.1773	0.1352	0.1300
Jan.1, 99--Jun.30, 99	32.69	0.1788	0.1364	0.1311
Jul.1, 98--Dec.31, 98	31.81	0.1740	0.1327	0.1276
Jan.1, 98--Jun.30, 98	31.60	0.1729	0.1318	0.1267
Jul.1, 97--Dec.31, 97	31.72	0.1735	0.1323	0.1272
Jan.1, 97--Jun.30, 97	31.73	0.1735	0.1323	0.1272
Jul.1, 96--Dec.31, 96	31.61	0.1729	0.1318	0.1267
Jan.1, 96--Jun.30, 96	32.20	0.1761	0.1343	0.1291
Jul.1, 95--Dec.31, 95	30.86	0.1688	0.1287	0.1237
Jan.1. 95--Jun.30, 95	31.52	0.1724	0.1315	0.1264

Maximum Certified Takeoff Weight	Aircraft Multiple Control Employee	Aircraft Multiple Non-Control Employee
6,000 lbs. or less	62.5%	15.6%
6,001-10,000 lbs.	125.0%	23.4%
10,001-25,000 lbs.	300.0%	31.3%
25,001 lbs. or more	400.0%	31.3%

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[Return to Home Page](#)